



FORM
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ALABAMA DEPARTMENT OF REVENUE

INDIVIDUAL & CORPORATE TAX DIVISION

2007

Taxpayer E-file Opt Out Election Form

General Information

Tax preparers who prepare 50 or more individual income tax returns in calendar year 2008, are required by Alabama Rule 810-3-27-.09, in that calendar year and for each subsequent year thereafter, to file all acceptable Alabama individual income tax returns using electronic medium or to use software that produces 2D barcode in accordance with Alabama's specifications.

As a taxpayer receiving services from a tax preparer who is required by Alabama law to file all acceptable Alabama individual income tax returns either using electronic medium or software that produces a 2D barcode, you may elect to "Opt Out." That is, you may elect to not file your return using an electronic medium. Returns submitted electronically or with 2D barcode are processed faster, more accurately, and at a lower cost to the Department. If you elect to "Opt Out," you are required to complete this form, which must be attached to your original paper individual income tax return.

By signing this form, you have elected to:

NOT file your return electronically.

Reason for election: _____

TAXPAYER'S SIGNATURE	DATE	SPOUSES SIGNATURE (IF FILING JOINT RETURN)	DATE
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TAXPAYER NAME(S) *(PLEASE PRINT)*

PRIMARY SSN	SPOUSE'S SSN (IF FILING JOINT RETURN)
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PREPARER'S OR FIRM'S NAME	PREPARER'S FEIN / PTIN / SSN	DATE
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Instructions for Paid Tax Preparers

If you are complying with Alabama Rule 810-3-27-.10 by offering electronic filing and your software does not produce 2D barcodes, then you must file all acceptable Alabama individual income tax returns electronically. If the taxpayer elects not to file electronically, then the taxpayer must complete this form. Attach this form to the taxpayer's Alabama individual income tax return.

If you are complying with Alabama Rule 810-3-27-.10 by using software that produces 2D barcodes but you do not offer electronic filing, then you must submit all Alabama individual income tax returns with the 2D barcode printed on the return.

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